Registered No. HSE-49/2016





ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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No.423 AMARAVATI, WEDNESDAY, JULY 12, 2017 G.345

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017-NOTIFYING CERTAIN RULES AND TO AMEND CERTAIN NOTIFIED RULES.

[G.O.Ms.No.288, Revenue (Commercial Taxes-II), 12th July, 2017.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government hereby makes the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 1st day of July, 2017.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017,

(i) in rule 44,

(a) in sub-rule (2), for the words "integrated tax and state tax", the words "central tax, State tax, Union territory tax and integrated tax" shall be substituted;

(b) in sub-rule (6), for the words and letters "IGST and CGST", the words "central tax, State tax, Union territory tax and integrated tax" shall be substituted;

(ii) in rule 96,

(a) in sub-rule(1), in clause (b), and

(b) in sub-rule (3),
after the words, figures and letters "**FORM GSTR 3**", the words and figures "or **FORM GSTR-3B**, as the case may be;" shall be inserted;

(iii) after rule 96, the following rule shall be inserted, namely:-

"**96-A.Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.-** (1)Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the Chief Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of—

(a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or

(b) fifteen days after the expiry of one year, or such further period as may be allowed by the Chief Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.

(2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Chief Commissioner, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.";

(iv) in rule 103, the word 'Chief' before the word 'Commissioner; shall be omitted.

(v) in rule 117, in sub-rule (1), after the words "the amount of input tax credit", the words "of eligible duties and taxes, as defined in Explanation to subsection (2) of section 140," shall be inserted;

(vi) For the rule 119, the following shall be substituted, namely;

119. **"Declaration of stock held by a Principal and Job Work agent**;-Every person to whom the provisions of Section 141 or sub-section 12 of Section 142 apply shall, within 90 days of the appointed day, submit a declaration electronically in form GSTR TRAN 01, specifying therein the stock of the inputs, semi-finished goods or finished goods as applicable, held by him on the appointed day."

(vii) after rule 138, the following shall be added, namely:-

"Chapter – XVII

Inspection, Search and Seizure

139. Inspection, search and seizure.- (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in **FORM GST INS-01**authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.

(2) Where any goods,documents, books or things are liable for seizure under sub-section (2) of section 67, the proper officer or anauthorised officer shall make an order of seizure in **FORM GST INS-02**.

(3) The proper officer or anauthorised officer may entrust upon the the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.

(4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in **FORM GST INS-03** that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, *interalia*, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.

140. Bond and security for release of seized goods.-(1)The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in **FORM GST INS-04** and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

Explanation.- For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

141. Procedure in respect of seized goods.-(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Chief Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

CHAPTER - XVIII
DEMANDS AND RECOVERY

142. Notice and order for demand of amounts payable under the Act.- (1) The proper officer shall serve, along with the

(a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**,

specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC–04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06.**

(5)A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6)The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08.**

143. Recovery by deduction from any money owed.-Where any amount payable by a person (hereafter referred to in this rule as "the defaulter") to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.

Explanation.-For the purposes of this rule, "specified officer" shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

144. Recovery by sale of goods under the control of proper officer.- (1)Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.

(2)The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods to be sold and the purpose of sale.

(3)The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5)The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in **FORM GST DRC-12.**

(6)Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

145. Recovery from a third person.-(1)The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as "the third person"), a notice in **FORM GST DRC-13** directing him to deposit the amount specified in the notice.

(2)Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GST DRC-14** to the third person clearly indicating the details of the liability so discharged.

146. Recovery through execution of a decree, etc.- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in **FORM GST DRC- 15** to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

147. Recovery by sale of movable or immovable property.-(1)The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in **FORM GST DRC- 16** prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3)Where the property subject to the attachment or distraint under sub-rule (1) is-

(a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;

(b)a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.

(4)The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 17** clearly indicating the property to be sold and the purpose of sale.

(5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7)The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(8)Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9)The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10)Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or

as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11)Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12)The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

Providedthat where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.

(13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.

(14)Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.

(15)The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

148. Prohibition against bidding or purchase by officer.-No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

149. Prohibition against sale on holidays.-No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

150. Assistance by police.-The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

151. Attachment of debts and shares, etc.- (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in **FORM GST DRC-16**prohibiting.-

(a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;

(b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;

(c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

152. Attachment of property in custody of courts or Public Officer.-Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

153. Attachment of interest in partnership.- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.
(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

154. Disposal of proceeds of sale of goods and movable or immovable property.-The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017or the Union Territory Goods and Services Tax Act, 2017or any of the State Goods and Services Tax Act, 2017and the rules made thereunder; and

(d) any balance, be paid to the defaulter.

155. Recovery through land revenue authority.-Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC- 18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

156. Recovery through court.-Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC-19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

157. Recovery from surety.-Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

158. Payment of tax and other amounts in instalments.-(1)On an application filed electronically by a taxable person, in **FORM GST DRC- 20**,seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Chief Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.
(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

(a) the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017,for which the recovery process is on;

(b) the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;

(c) the amount for which instalment facility is sought is less than twenty–five thousand rupees.

159. Provisional attachment of property.-(1) Where the Chief Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in **FORM GST DRC-22** to that effect mentioning therein, the details of property which is attached.

(2) The Chief Commissioner shall send a copy of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect.

(3) Where the property attached is of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such property or the amount that is or may become payable by the taxable person, whichever is lower, then such property shall be released forthwith, by an order in **FORM GST DRC-23**, on proof of payment.

(4) Where the taxable person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Chief Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by the taxable person.

(5) Any person whose property is attached may, within seven days of the attachment under sub-rule (1), file an objection to the effect that the property attached was or is not liable to attachment, and the chief Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in **FORM GST DRC- 23**.

(6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in **FORM GST DRC- 23**.

160. Recovery from company in liquidation.-Where the company is under liquidation as specified in section 88, the Chief Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24**.

161. Continuation of certain recovery proceedings.-The order for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC- 25**.

Chapter - XIX

Offences and Penalties

162. Procedure for compounding of offences.-(1)An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in **FORM GST CPD-01** to the Chief Commissioner for compounding of an offence.

(2) On receipt of the application, the Chief Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Chief Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.

(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) Theapplication shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Chief Commissioner and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.

(8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Chief Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence.Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted.";

(viii) for "**FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07** and **FORM GST-RFD-10**", the following FORMS shall respectively be substituted, namely:-

"**FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07, FORM GST-RFD-10** and **FORM GST-RFD-11**".

FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>

6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT Tax						
Integrated Tax						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
    a. Excess balance in Electronic Cash ledger
    b. Exports of services- With payment of Tax
    c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
    d. On account of assessment/provisional assessment/ appeal/ any other order
        i. Select the type of Order:
           Assessment/ Provisional Assessment/ Appeal/ Others
        ii. Mention the following details:
            1. Order No.
            2. Order Date <calendar>
            3. Order Issuing Authority
            4. Payment Reference No. (of the amount to be claimed as refund)

           (If Order is issued within the system, then 2, 3, 4 will be auto populated)
    e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3)
    f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
       (Select the type of supplier/ recipient)
        1. Supplies to SEZ Unit
        2. Supplies to SEZ Developer
        3. Recipient of Deemed Exports

g. Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer

h. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued

i. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

j. Excess payment of tax, if any

k. Any other (*specify*)

8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)

a. Bank Account Number :
b. Name of the Bank :
c. Bank Account Type :
d. Name of account holder :
e. Address of Bank Branch :
f. IFSC :
g. MICR :

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes No ☐ ☐

DECLARATION

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status

DECLARATION

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature
Name –
Designation / Status

DECLARATION

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

SELF- DECLARATION

I/We ____________________ (Applicant) having GSTIN/ temporary Id -------, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54..)

10. Verification

I/We <*Taxpayer Name*> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place Signature of Authorised Signatory

Date (Name)

Designation/ Status

Statement -1

(Annexure 1)

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of proviso to section 54(3)]

Part A: Outward Supplies

(GSTR- 1: Table 4 and 5)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

Part B: Inward Supplies

[GSTR 2: Table 3 (Matched Invoices)]

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Note -The data shall be auto- populated from GSTR-1 and GSTR-2.

Statement- 2

Refund Type: Exports of services with payment of tax

(GSTR- 1: Table 6A and Table 9)

1.

GSTIN of recipient	Invoice details				Integrated Tax			BRC/ FIRC		Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (11/8)+12-13
	No.	Date	Value	SAC	Rate	Taxable value	Amt.	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
6A. Exports													

BRC/ FIRC details are mandatory– in case of services

Statement- 3

Refund Type:Export without payment of Tax-Accumulated ITC

(GSTR- 1: Table 6A)

GSTIN of recipient	Invoice details							Shipping bill/ Bill of export			Integrated Tax			EGM Details		BRC/ FIRC	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	No.	Date	Port Code	Rate	Taxable value	Amt.	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
6A. Exports																	

Note - 1. Shipping Bill and EGM are mandatory; – in case of goods.

2. BRC/ FIRC details are mandatory– in case of Services

Statement 4

Supplies to SEZ/ SEZ developer

Refund Type:On account of supplies made to SEZ unit/ SEZ Developer

(GSTR- 1: Table 6B and Table 9)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (10/ 9) + 11 – 12
	No.	Date	Value	No	Date	Rate	Taxable Value	Amt.	Amt.	Amt.	Amt.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
6B: Supplies made to SEZ/ SEZ developer												

(GSTR- 5: Table 5 and Table 8)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)	Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (12/ 7) + 13 – 14
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 5

Recipient of Deemed exports etc.

(GSTR-2: Table 3 and Table 6)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available				Amended Value (ITC Integrated Tax) (If Any)	Debit Note ITC Integrated Tax / Amended (If any)	Credit Note ITC Integrated Tax / Amended (If any)
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Statement 6:

Refund Type: Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Order Details (issued in pursuance of Section 77 (1) and (2), if any:

Order No: **Order Date:**

GSTIN/ UIN Name (in case B2C)	Details of invoice covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated Tax	Central Tax	State/ UT Tax	Cess	Place of Supply (only if different from the location of recipient)	Integrated Tax	Central Tax	State/ UT Tax	Cess	Place of Supply (only if different from the location of recipient)
	No.	Date	Value	Taxable Value	Amt	Amt	Amt	Amt		Amt	Amt	Amt	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table 12)

Sr. No.	Tax period	Reference no. of return	Date of filing return	Tax Payable			
				Integrated Tax	Central Tax	State/ UTTax	Cess
1	2	3	4	5	6	7	8

Annexure-2

Certificate

This is to certify that in respect of the refund amounting to INR <<>> -------------- (in words) claimed by M/s ----------------- (Applicant's Name) GSTIN/ Temporary ID------- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

FORM-GST-RFD-02

[See rules90(1), 90(2) and 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate)* :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-04

[See rule 91(2)]

Sanction Order No: Date: <DD/MM/YYYY>

To

___________ (GSTIN)

___________ (Name)

____________ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN) …………Dated ………<DD/MM/YYYY>……-

Acknowledgement No. …………Dated ………<DD/MM/YYYY>……...

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	Bank Details				
v.	Bank Account No. as per application				
vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-05

[See rule 91(3), 92(4), 92(5) & 94]

Payment Advice

Payment Advice No: - Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

Refund Sanction Order No. ……………

Order Date……<DD/MM/YYYY>……….

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

____________ (Address)

FORM-GST-RFD-06

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.: Date: <DD/MM/YYYY>

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

___________ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ………… Dated ………<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

**Strike out whichever is not applicable*

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
1. Amount of refund/interest*																								

claimed																								
2. Refund sanctioned on provisional basis (Order No….date) (if applicable)																								
3. Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>																								
4. Gross amount to be paid (1-2-3)																								
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No…… date……, Act Period <Multiple rows possible- add row to be given>																								
6. Net amount to be paid																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

******Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR _________ to M/s ___________having GSTIN ____under sub-section (5) of section 54) of the Act/under section 56 of the Act@

@*Strike out whichever is not applicable*

(a) #and the amount is to be paid to the bank account specified by him in his application;

(b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;

(c) an amount of -----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application# . .

#*Strike-out whichever is not applicable.*

Or

&2. I hereby credit an amount of INR _________ to Consumer Welfare Fund under sub-section (…) of Section (…) of the Act. .

&3. I hereby reject an amount of INR _________ to M/s ___________having GSTIN ____under sub-section (…) of Section (…) of the Act.

&*Strike-out whichever is not applicable*

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-07

[See rule 92(1), 92(2) & 96(6)]

Reference No. Date: <DD/MM/YYYY>

To

___________ (GSTIN/UIN/Temp.ID No.)

___________ (Name)

____________ (Address)

Acknowledgement No. ………… Dated………<DD/MM/YYYY>…….

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State/ UT Tax	Cess
i.	Amount of Refund claimed				
ii.	Net Refund Sanctioned on Provisional Basis (Order No…date)				
iii.	Refund amount inadmissible rejected <<reason dropdown>>				
iv.	Refund admissible (i-ii-iii)				
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No…… date…… <Multiple rows may be given>				
vi.	Balance amount of refund	Nil	Nil		Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (…) of Section (…) of the Act.

OR

Part-B

Order for withholding the refund

This has reference to your refund application referred to above and information/ documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	**Refund Calculation**	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:

<<*Text*>>

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (…) of Section (…) of the Act.

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM GST RFD-10

[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>

	Amount
Central Tax	
State /UT Tax	
Integrated Tax	
Cess	
Total	

6. Details of Bank Account:
   a. Bank Account Number
   b. Bank Account Type
   c. Name of the Bank
   d. Name of the Account Holder/Operator
   e. Address of Bank Branch
   f. IFSC
   g. MICR
7. Reference number and date of furnishing **FORM GSTR-11**
8. Verification

I _______ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date: Signature of Authorised Signatory:

Place: Name:

Designation / Status

FORM GST RFD-11

[See rule 96A]

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN	
2. Name	
3. Indicate the type of document furnished	Bond: ☐ Letter of Undertaking ☐
4. Details of bond furnished	

Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -------

Date ----------

Bond for export of goods or services without payment of integrated tax

(See rule 96-A)

I/We.................of....................,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of......................rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this...................day of....................;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Chief Commissioner has required the obligor to furnish bank guarantee for an amount of.. rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Chief Commissioner the bank guarantee as afore mentioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).
Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation

Accepted by me this.............................day of .... (month)................…….. (year)
………………………………..of …………….. (Designation)
for and on behalf of the President of India.".

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96-A)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We .... of.........................…………… (address of the registered person) having Goods & Services Tax Identification Number No………………………………………… , hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this .... day of .... to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;

(b) to observes all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation
Date
Place

Accepted by me this............................day of .... (month)................……. (year)
………………………………..of ……………..
(Designation)
for and on behalf of the President of India

FORM GST INS-1

AUTHORISATION FOR INSPECTION OR SEARCH

[See rule 139 (1)]

To

……………………………..
………………………………

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A.M/s.____

- ❑ has suppressed transactions relating to supply of goods and/or services
- ❑ has suppressed transactions relating to the stock of goods in hand,
- ❑ has claimed input tax credit in excess of his entitlement under the Act
- ❑ has claimed refund in excess of his entitlement under the Act
- ❑ has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B.M/s.____

- ❑ is engaged in the business of transporting goods that have escaped payment of tax
- ❑ is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of taxhave been stored
- ❑ has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- ❑ goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

- ❑ in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- ❑ in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may

be necessary,and if any goods or documents and/or other things relevant to the proceedings under the Actare found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this ………… day of ……… (month) 20.… (year). Valid for …… day(s).

Seal

Place

Signature, Name and designation of the issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

FORM GST INS-02

ORDER OF SEIZURE

[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

in the presence of following witness(es):

1. **<<Name and address>>**
2. **<<Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certaingoods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) <u>Details of Goods seized</u>:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	**2**	**3**	**4**

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place: Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-03

ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

in the presence of following witness(es):

1. **<<Name and address>>**
2. **<<Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place: Name and Designation of the Officer

Date:

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-04

BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

I.................of....................hereinafter called "obligor(s)" am held andfirmly bound to the President of India (hereinafter called "the President") and/or the Governor of ………….(State) (hereinafter called "the Governor") inthe sum of..........................rupees to be paid to the President / the Governor for whichpayment will be made. I jointly and severally bind myself and myheirs/ executors/ administrators/legal representatives/successors and assigns by these presents; datedthis...................day of...................

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number ……………………dated………… having value ………….rupees involving an amount of tax of ……………………. rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of value …………………rupees and a security of ……………………rupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful chargesdemanded by the proper officer are duly paid within ten days ofthe date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of thiscondition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all thelosses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the dayhereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted by me this............................day of ....(month)...............……..(year)……………………………….. (designation of officer)for and on behalf of the President /Governor.

(Signature of the Officer)

FORM GST INS-05

ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE

[See rule 141(1)]

Whereas the following goods and/or things were seized on __/__/____ from the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs.____ (amount in words and digits), being an amount equivalent to the:

- ☐ market price of such goods or things
- ☐ the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Place: Name and Designation of the Officer

Date:

To:

<<Name and Designation>>

FORM GST DRC - 01

[See rule 142(1)]

Reference No: Date:

To

_______________ GSTIN/ID

---------------------- Name

_______________ Address

Tax Period ------------- F.Y. ---------- Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ---- Date ----

Summary of Show Cause Notice

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC -02

[See rule 142(1)(b)]

Reference No: Date:

To

________________ GSTIN/ID

---------------------- Name

________________ Address

SCN Ref. No. ------- Date –

Statement Ref. No. ---- Date -

Section /sub-section under which statement is being issued -

Summary of Statement

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax/ Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC- 03

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN		
2.	Name		
3.	Cause of payment	<< drop down>> Audit, investigation, voluntary, SCN, others (specify)	
4.	Section under which voluntary payment is made	<< drop down>>	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No.	Date of issue
6.	Financial Year		
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box>>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name ____________

Designation / Status -------

Date –

FORM GST DRC – 04

[See rule 142(2)]

Reference No: Date:

To

_______________ GSTIN/ID

----------------------- Name

_______________ Address

Tax Period ------------- F.Y. ----------

ARN - Date -

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature

Name

Designation

Copy to -

FORM GST DRC- 05

[See rule 142(3)]

Reference No: Date:

To

_______________ GSTIN/ID
----------------------- Name
_______________ Address

Tax Period ------------- F.Y. ----------
SCN - Date -
ARN - Date -

Intimation of conclusion of proceedings

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature
Name
Designation

Copy to - –

FORM GST DRC - 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	☐ Yes	☐ No

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name ___________

Designation / Status -------

Date –

FORM GST DRC - 07

[See rule 142(5)]

Summary of the order

1. Details of order –
   (a) Order no. (b) Order date (c) Tax period -

2. Issues involved –<< drop down>>
   classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify)

3. Description of goods / services -

Sr. No.	HSN	Description

4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

5. Amount deposited

Sr. No.	Tax Period	Act	Tax/ Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Signature
Name
Designation

Copy to - –

FORM GST DRC - 08

[See rule 142(7)]

Reference No.: Date:

Rectification of Order

Preamble - << Standard >> (Applicable for orders only)

Particulars of original order			
Tax period, if any			
Section under which order is passed			
Order no.		Date of issue	
Provision assessment order no., if any		Order date	
ARN, if applied for rectification		Date of ARN	

☐ Your application for rectification of the orderreferred toabove has been found to be satisfactory;

☐ It has come to my noticethat the above said order requires rectification;
Reason for rectification -

<< text box >>

Details of demand, if any,after rectification

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

The aforesaid order is rectified in exercise of the powers conferred under section 161 as under:

<< text>>

To

_______________ (GSTIN/ID)

-------------------------Name

_______________ (Address)

Copy to -

FORM GST DRC – 09

[See rule 143]

To

____

Particulars of defaulter -

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:

Order for recovery through specified officer under section 79

Whereas a sum of Rs. <<-------->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/UT tax					
Cess					
Total					

<< Remarks>>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Actto recover the amount due from the << person >>as mentioned above.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 10

[See rule 144(2)]

Notice for Auction of Goods under section 79 (1) (b) of the Act

Demand order no.: Date:
Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs.…….... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ……. at…. AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 11

[See rule 144(5) & 147(12)]

Notice to successful bidder

To,

____

Please refer to Public Auction Reference no. ____________ dated __________. On the basis of auction conducted on ________, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs._____________ within a period of 15 days from the date of auction.

The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 12
[See rule 144(5) & 147(12]

Sale Certificate

Demand order no.: Date:
Reference no. of recovery: Date:
Period:

This is to certify that the following goods:

Schedule (Movable Goods)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable Goods)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold to ……………………………….at…………………………………..in public auction of the goods held for recovery of rupees --------- in accordance with the provisions of section 79(1)(b)/(d) of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on --------- and the said…………………………. (Purchaser) has been declared to be the purchaser of the said goods at the time of sale. The sale price of the said goods was received on………………. The sale was confirmed on…………………….

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To
The ___________

Particulars of defaulter -

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:
Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees -------- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ------- for or on account of the said person.

You are hereby directed to pay a sum of rupees -------- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 14

[See rule 145(2)]

Certificate of Payment to a Third Person

In response to the notice issued to you in **FORM GST DRC-13** bearing reference no. ______________ dated _________, you have discharged your liability by making a payment of Rs. ________________ for the defaulter named below:

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature
Name
Designation

Place:
Date:

FORM GST DRC-15

[See rule 146]

APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE

To

The Magistrate /Judge of the Court of ………………

Demand order no.: Date: Period

Sir/Ma'am,

This is to inform youthat as per the decree obtained in your Court on the day of ……………… 20……. by …………………(name of defaulter) in Suit No. ……………… of 20…, a sum of rupees ------ is payable to the said person. However, the said person is liable to pay a sum of rupees ------ under the provisions of the<< SGST/UTGST/ CGST/ IGST/ CESS>> Act vide order number ----- dated -------.

You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above.

Place:
Date:

Proper Officer/ Specified Officer

FORM GST DRC – 16

[See rule 147(1) & 151(1)]

To

GSTIN -

Name -

Address -

Demand order no.: Date:
Reference no. of recovery: Date:
Period:

Notice for attachment and sale of immovable/movable goods/shares under section 79

Whereas you have failed to pay the amount of Rs……………, being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.: Date:
Reference number of recovery: Date:
Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs……..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on………………………(date) at……………………………A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 18

[See rule 155]

To

Name & Address of District Collector

………………………………

Demand order no.: Date:

Reference number of recovery: Date:

Period:

Certificate action under clause (e) of sub-section (1) section 79

I……………………… do hereby certify that a sum of Rs…………………… has been demanded from and is payable by M/s..………………. holding GSTIN …….under <<SGST/CGST/IGST/UTGST/CESS>> Act,but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<< demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----------- from the said defaulter as if it were an arrear of land revenue.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 19

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.: Date:
Reference number of recovery: Date:
Period:

Application to the Magistrate for Recovery as Fine

A sum of Rs. << ----- >>is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requestedto kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 20

[See rule 158(1)]

Application for Deferred Payment/ Payment in Instalments

1. Name of the taxable person-
2. GSTIN -
3. Period ______________

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ---------- for payment of tax/ other dues **or** to allow me to pay such tax/other dues in -------instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Reasons: -

Upload Document

Verification

I hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory ____

Name ____________________________________

Place -

Date -

FORM GST DRC – 21

[See rule 158(2)]

Reference No <<--->> << Date >>

To

GSTIN ------------

Name -------------

Address ------------

Demand Order No. Date:

Reference number of recovery: Date:

Period -

Application Reference No. (ARN) - Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ------- (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ------- in ------- monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature

Name

Designation

Place:

Date:

FORM GST DRC - 22

[See rule 159(1)]

Reference No.: Date:

To

----------------------- Name

________________ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Provisional attachment of property under section83

It is to inform that M/s ------------------- (name) having principal place of business at -------------------(address) bearing registration number as -------------- (GSTIN/ID), PAN ------ is a registered taxable person under the <<SGST/CGST>> Act. Proceedingshave been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ------------- (name), ----------- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to –

FORM GST DRC - 23

[See rule 159(3), 159(5) & 159(6)]

Reference No.: Date:

To

----------------------- Name

________________ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order reference No. - Date –

Restoration of provisionally attached property / bank account under section83

Please refer to the attachment of << saving / current / FD/RD>> account in your<< bank/post office/financial institution>> having account no. <<------- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature

Name

Designation

Copy to -

FORMGST DRC-24

[See rule 160]

To

The Liquidator/Receiver,

Name of the taxable person:

GSTIN:

Demand order no.: Date: Period:

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>.In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:
Date:

FORM GST DRC – 25

[See rule 161]

Reference No << --- >> <<
Date >>

To
GSTIN -------------
Name ---------------
Address --------------

Demand Order No.: Date:
Reference number of recovery: Date:
Period:
Reference No. in Appeal or Revision or any other proceeding - Date:

Continuation of Recovery Proceedings

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.…………………..
The Appellate /Revisional authority /Court ……………..…. << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.……………dated…...…………vide order no. ---------- dated ---------- and the dues now stands at Rs.…..…………..The recovery of enhanced/reduced amount of Rs.……..…… stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:
Financial year: ………….

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature
Name

Designation

Place:
Date:

FORM GST CPD-01

[See rule 162(1)]

Application for Compounding of Offence

1.	GSTIN / Temporary ID	
2.	Name of the applicant	
3.	Address	
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated	
5.	Details of adjudication order/notice	
	Reference Number	
	Date	
	Tax	
	Interest	
	Penalty	
	Fine, if any	
6.	Brief facts of the case and particulars of the offence (s) charged:	
7.	Whether this is the first offence under the Act	
8.	If answer to 7 is in the negative, the details of previous cases	
9.	Whether any proceedings for the same or any other offence are contemplated under any other law.	
10.	If answer to 9 is in the affirmative, the details thereof	

DECLARATION

(1) I shall pay the compounding amount, as may be fixed by the Chief Commissioner.

(2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Signature of the applicant

Name

FORM GST CPD-02

[See rule 162(3)]

Reference No: Date:

To

GSTIN/ID --------
Name-----------
Address --------------
ARN ------- Date –

Order for rejection / allowance of compounding of offence

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<< text >>

☐ I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

Sr. No.	Offence	Compounding amount (Rs.)
(1)	(2)	(3)

Note: *In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.*

You are hereby directed to pay the aforesaid compounding amount by ---------- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or

☐ our application is hereby rejected.

Signature

Name
Designation

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

---x---

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REVENUE DEPARTMENT

(Commercial Taxes-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017-NOTIFYING CERTAIN RULES AND TO AMEND CERTAIN NOTIFIED RULES.

[G.O.Ms.No.288, Revenue (Commercial Taxes-II), 12th July, 2017.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government hereby makes the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 1st day of July, 2017.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017,

(i) in rule 44,

(a) in sub-rule (2), for the words "integrated tax and state tax", the words "central tax, State tax, Union territory tax and integrated tax" shall be substituted;

(b) in sub-rule (6), for the words and letters "IGST and CGST", the words "central tax, State tax, Union territory tax and integrated tax" shall be substituted;

(ii) in rule 96,

(a) in sub-rule(1), in clause (b), and

(b) in sub-rule (3),
after the words, figures and letters "**FORM GSTR 3**", the words and figures "or **FORM GSTR-3B**, as the case may be;" shall be inserted;

(iii) after rule 96, the following rule shall be inserted, namely:-

"**96-A.Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.-** (1)Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the Chief Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of—

(a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or

(b) fifteen days after the expiry of one year, or such further period as may be allowed by the Chief Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.

(2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Chief Commissioner, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.";

(iv) in rule 103, the word 'Chief' before the word 'Commissioner; shall be omitted.

(v) in rule 117, in sub-rule (1), after the words "the amount of input tax credit", the words "of eligible duties and taxes, as defined in Explanation to subsection (2) of section 140," shall be inserted;

(vi) For the rule 119, the following shall be substituted, namely;

119. **"Declaration of stock held by a Principal and Job Work agent**;-Every person to whom the provisions of Section 141 or sub-section 12 of Section 142 apply shall, within 90 days of the appointed day, submit a declaration electronically in form GSTR TRAN 01, specifying therein the stock of the inputs, semi-finished goods or finished goods as applicable, held by him on the appointed day."

(vii) after rule 138, the following shall be added, namely:-

"Chapter – XVII

Inspection, Search and Seizure

139. Inspection, search and seizure.- (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in **FORM GST INS-01**authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.

(2) Where any goods,documents, books or things are liable for seizure under sub-section (2) of section 67, the proper officer or anauthorised officer shall make an order of seizure in **FORM GST INS-02**.

(3) The proper officer or anauthorised officer may entrust upon the the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.

(4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in **FORM GST INS-03** that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, *interalia*, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.

140. Bond and security for release of seized goods.-(1)The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in **FORM GST INS-04** and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

Explanation.- For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

141. Procedure in respect of seized goods.-(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Chief Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

CHAPTER - XVIII
DEMANDS AND RECOVERY

142. Notice and order for demand of amounts payable under the Act.- (1) The proper officer shall serve, along with the

(a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**,

specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC–04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06.**

(5)A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6)The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08.**

143. Recovery by deduction from any money owed.-Where any amount payable by a person (hereafter referred to in this rule as "the defaulter") to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.

Explanation.-For the purposes of this rule, "specified officer" shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

144. Recovery by sale of goods under the control of proper officer.- (1)Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.

(2)The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods to be sold and the purpose of sale.

(3)The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5)The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in **FORM GST DRC-12.**

(6)Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

145. Recovery from a third person.-(1)The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as "the third person"), a notice in **FORM GST DRC-13** directing him to deposit the amount specified in the notice.

(2)Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GST DRC-14** to the third person clearly indicating the details of the liability so discharged.

146. Recovery through execution of a decree, etc.- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in **FORM GST DRC- 15** to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

147. Recovery by sale of movable or immovable property.-(1)The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in **FORM GST DRC- 16** prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3)Where the property subject to the attachment or distraint under sub-rule (1) is-

(a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;

(b)a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.

(4)The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 17** clearly indicating the property to be sold and the purpose of sale.

(5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7)The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(8)Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9)The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10)Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or

as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11)Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12)The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

Providedthat where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.

(13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.

(14)Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.

(15)The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

148. Prohibition against bidding or purchase by officer.-No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

149. Prohibition against sale on holidays.-No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

150. Assistance by police.-The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

151. Attachment of debts and shares, etc.- (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in **FORM GST DRC-16**prohibiting.-

(a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;

(b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;

(c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

152. Attachment of property in custody of courts or Public Officer.-Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

153. Attachment of interest in partnership.- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.
(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

154. Disposal of proceeds of sale of goods and movable or immovable property.-The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017or the Union Territory Goods and Services Tax Act, 2017or any of the State Goods and Services Tax Act, 2017and the rules made thereunder; and

(d) any balance, be paid to the defaulter.

155. Recovery through land revenue authority.-Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC- 18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

156. Recovery through court.-Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC-19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

157. Recovery from surety.-Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

158. Payment of tax and other amounts in instalments.-(1)On an application filed electronically by a taxable person, in **FORM GST DRC- 20**,seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Chief Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.
(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

(a) the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017,for which the recovery process is on;

(b) the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;

(c) the amount for which instalment facility is sought is less than twenty–five thousand rupees.

159. Provisional attachment of property.-(1) Where the Chief Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in **FORM GST DRC-22** to that effect mentioning therein, the details of property which is attached.

(2) The Chief Commissioner shall send a copy of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect.

(3) Where the property attached is of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such property or the amount that is or may become payable by the taxable person, whichever is lower, then such property shall be released forthwith, by an order in **FORM GST DRC-23**, on proof of payment.

(4) Where the taxable person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Chief Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by the taxable person.

(5) Any person whose property is attached may, within seven days of the attachment under sub-rule (1), file an objection to the effect that the property attached was or is not liable to attachment, and the chief Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in **FORM GST DRC- 23**.

(6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in **FORM GST DRC- 23**.

160. Recovery from company in liquidation.-Where the company is under liquidation as specified in section 88, the Chief Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24**.

161. Continuation of certain recovery proceedings.-The order for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC- 25**.

Chapter - XIX

Offences and Penalties

162. Procedure for compounding of offences.-(1)An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in **FORM GST CPD-01** to the Chief Commissioner for compounding of an offence.

(2) On receipt of the application, the Chief Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Chief Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.

(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) Theapplication shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Chief Commissioner and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.

(8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Chief Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence.Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted.";

(viii) for "**FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07** and **FORM GST-RFD-10**", the following FORMS shall respectively be substituted, namely:-

"**FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07, FORM GST-RFD-10** and **FORM GST-RFD-11**".

FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT Tax						
Integrated Tax						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
   a. Excess balance in Electronic Cash ledger
   b. Exports of services- With payment of Tax
   c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
   d. On account of assessment/provisional assessment/ appeal/ any other order
      i. Select the type of Order:
         Assessment/ Provisional Assessment/ Appeal/ Others
      ii. Mention the following details:
         1. Order No.
         2. Order Date <calendar>
         3. Order Issuing Authority
         4. Payment Reference No. (of the amount to be claimed as refund)

         (If Order is issued within the system, then 2, 3, 4 will be auto populated)
   e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3)
   f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
      (Select the type of supplier/ recipient)
         1. Supplies to SEZ Unit
         2. Supplies to SEZ Developer
         3. Recipient of Deemed Exports

g. Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer

h. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued

i. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

j. Excess payment of tax, if any

k. Any other (*specify*)

8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)

a. Bank Account Number :
b. Name of the Bank :
c. Bank Account Type :
d. Name of account holder :
e. Address of Bank Branch :
f. IFSC :
g. MICR :

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes No ☐ ☐

DECLARATION

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status

DECLARATION

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature
Name –
Designation / Status

DECLARATION

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

SELF- DECLARATION

I/We ____________________ (Applicant) having GSTIN/ temporary Id -------, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54..)

10. Verification

I/We <*Taxpayer Name*> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place — Signature of Authorised Signatory

Date — (Name)

Designation/ Status

Statement -1
(Annexure 1)
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of proviso to section 54(3)]

Part A: Outward Supplies

(GSTR- 1: Table 4 and 5)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

Part B: Inward Supplies

[GSTR 2: Table 3 (Matched Invoices)]

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Note -The data shall be auto- populated from GSTR-1 and GSTR-2.

Statement- 2

Refund Type: Exports of services with payment of tax

(GSTR- 1: Table 6A and Table 9)

1.

GSTIN of recipient	Invoice details				Integrated Tax			BRC/ FIRC		Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (11/8)+12-13
	No.	Date	Value	SAC	Rate	Taxable value	Amt.	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
6A. Exports													

BRC/ FIRC details are mandatory– in case of services

Statement- 3

Refund Type:Export without payment of Tax-Accumulated ITC

(GSTR- 1: Table 6A)

GSTIN of recipient	Invoice details							Shipping bill/ Bill of export			Integrated Tax			EGM Details		BRC/ FIRC	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	No.	Date	Port Code	Rate	Taxable value	Amt.	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
6A. Exports																	

Note - 1. Shipping Bill and EGM are mandatory; – in case of goods.

2. BRC/ FIRC details are mandatory– in case of Services

Statement 4

Supplies to SEZ/ SEZ developer

Refund Type:On account of supplies made to SEZ unit/ SEZ Developer

(GSTR- 1: Table 6B and Table 9)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (10/ 9) + 11 – 12
	No.	Date	Value	No	Date	Rate	Taxable Value	Amt.	Amt.	Amt.	Amt.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
6B: Supplies made to SEZ/ SEZ developer												

(GSTR- 5: Table 5 and Table 8)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)	Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (12/ 7) + 13 – 14
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 5

Recipient of Deemed exports etc.

(GSTR-2: Table 3 and Table 6)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available				Amended Value (ITC Integrated Tax) (If Any)	Debit Note ITC Integrated Tax / Amended (If any)	Credit Note ITC Integrated Tax / Amended (If any)
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Central Tax	State/ UT Tax	Cess			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Statement 6:

Refund Type: Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Order Details (issued in pursuance of Section 77 (1) and (2), if any:

Order No: **Order Date:**

GSTIN/ UIN Name (in case B2C)	Details of invoice covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated Tax	Central Tax	State/ UT Tax	Cess	Place of Supply (only if different from the location of recipient)	Integrated Tax	Central Tax	State/ UT Tax	Cess	Place of Supply (only if different from the location of recipient)
	No.	Date	Value	Taxable Value	Amt	Amt	Amt	Amt		Amt	Amt	Amt	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table 12)

Sr. No.	Tax period	Reference no. of return	Date of filing return	Tax Payable			
				Integrated Tax	Central Tax	State/ UTTax	Cess
1	2	3	4	5	6	7	8

Annexure-2

Certificate

This is to certify that in respect of the refund amounting to INR <<>> -------------- (in words) claimed by M/s ----------------- (Applicant's Name) GSTIN/ Temporary ID------- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

FORM-GST-RFD-02

[See rules90(1), 90(2) and 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate)* :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-04

[See rule 91(2)]

Sanction Order No: Date: <DD/MM/YYYY>

To

___________ (GSTIN)

___________ (Name)

____________ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN) …………Dated ………<DD/MM/YYYY>……-

Acknowledgement No. …………Dated ………<DD/MM/YYYY>……...

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	Bank Details				
v.	Bank Account No. as per application				
vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-05

[See rule 91(3), 92(4), 92(5) & 94]

Payment Advice

Payment Advice No: - Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

Refund Sanction Order No. ……………

Order Date……<DD/MM/YYYY>……….

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date: Signature (DSC):
Place: Name:
Designation:
Office Address:

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

____________ (Address)

FORM-GST-RFD-06

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.: Date: <DD/MM/YYYY>

To

___________ (GSTIN/ UIN/ Temporary ID)

___________ (Name)

____________ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ………… Dated ………<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

**Strike out whichever is not applicable*

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
1. Amount of refund/interest*																								

claimed																								
2. Refund sanctioned on provisional basis (Order No….date) (if applicable)																								
3. Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>																								
4. Gross amount to be paid (1-2-3)																								
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No…… date……, Act Period <Multiple rows possible- add row to be given>																								
6. Net amount to be paid																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

**Strike out whichever is not applicable*

[&]1. I hereby sanction an amount of INR _________ to M/s ___________having GSTIN ____under sub-section (5) of section 54) of the Act/under section 56 of the Act[@]
[@]*Strike out whichever is not applicable*

(a) [#]and the amount is to be paid to the bank account specified by him in his application;

(b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;

(c) an amount of -----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application[#] . .

[#]*Strike-out whichever is not applicable.*

Or

[&]2. I hereby credit an amount of INR _________ to Consumer Welfare Fund under sub-section (…) of Section (…) of the Act. .

[&]3. I hereby reject an amount of INR _________ to M/s ___________having GSTIN ____under sub-section (…) of Section (…) of the Act.
[&]*Strike-out whichever is not applicable*

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-07

[See rule 92(1), 92(2) & 96(6)]

Reference No. Date: <DD/MM/YYYY>

To

___________ (GSTIN/UIN/Temp.ID No.)

___________ (Name)

____________ (Address)

Acknowledgement No. ………… Dated………<DD/MM/YYYY>…….

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State/ UT Tax	Cess
i.	Amount of Refund claimed				
ii.	Net Refund Sanctioned on Provisional Basis (Order No…date)				
iii.	Refund amount inadmissible rejected <<reason dropdown>>				
iv.	Refund admissible (i-ii-iii)				
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No…… date…… <Multiple rows may be given>				
vi.	Balance amount of refund	Nil	Nil		Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (…) of Section (…) of the Act.

OR

Part-B

Order for withholding the refund

This has reference to your refund application referred to above and information/ documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	**Refund Calculation**	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:

<<*Text*>>

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (…) of Section (…) of the Act.

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM GST RFD-10

[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>

	Amount
Central Tax	
State /UT Tax	
Integrated Tax	
Cess	
Total	

6. Details of Bank Account:
   a. Bank Account Number
   b. Bank Account Type
   c. Name of the Bank
   d. Name of the Account Holder/Operator
   e. Address of Bank Branch
   f. IFSC
   g. MICR
7. Reference number and date of furnishing **FORM GSTR-11**
8. Verification

I _______ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date: Signature of Authorised Signatory:

Place: Name:

Designation / Status

FORM GST RFD-11
[See rule 96A]

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN				
2. Name				
3. Indicate the type of document furnished		Bond: ☐ Letter of Undertaking ☐		
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -------

Date ----------

Bond for export of goods or services without payment of integrated tax

(See rule 96-A)

I/We.................of....................,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of......................rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this...................day of....................;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Chief Commissioner has required the obligor to furnish bank guarantee for an amount of.. rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Chief Commissioner the bank guarantee as afore mentioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;
AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).
Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation

Accepted by me this.............................day of .... (month)................…... (year)
…………………………………..of …………….. (Designation)
for and on behalf of the President of India.".

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96-A)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We .... of.......................…………… (address of the registered person) having Goods & Services Tax Identification Number No……………………………………… , hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this .... day of .... to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;

(b) to observes all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :
Place :

Witnesses
(1) Name and Address Occupation
(2) Name and Address Occupation
Date
Place

Accepted by me this............................day of .... (month)...............…….. (year)

…………………………………..of ……………..
(Designation)
for and on behalf of the President of India

FORM GST INS-1

AUTHORISATION FOR INSPECTION OR SEARCH

[See rule 139 (1)]

To

……………………………..

………………………………

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A.M/s.____

- ❑ has suppressed transactions relating to supply of goods and/or services
- ❑ has suppressed transactions relating to the stock of goods in hand,
- ❑ has claimed input tax credit in excess of his entitlement under the Act
- ❑ has claimed refund in excess of his entitlement under the Act
- ❑ has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B.M/s.____

- ❑ is engaged in the business of transporting goods that have escaped payment of tax
- ❑ is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of taxhave been stored
- ❑ has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- ❑ goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

- ❑ in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- ❑ in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may

be necessary,and if any goods or documents and/or other things relevant to the proceedings under the Actare found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this ………… day of ……… (month) 20.… (year). Valid for …… day(s).

Seal

Place

Signature, Name and designation of the issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)
(ii)

FORM GST INS-02

ORDER OF SEIZURE

[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

in the presence of following witness(es):

1. **<<Name and address>>**
2. **<<Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certaingoods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) <u>Details of Goods seized</u>:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	**2**	**3**	**4**

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place: Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-03

ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>
<<GSTIN, if registered>>

in the presence of following witness(es):

1. **<<Name and address>>**
2. **<<Name and address>>**

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place: Name and Designation of the Officer

Date:

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-04

BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

I.................of....................hereinafter called "obligor(s)" am held andfirmly bound to the President of India (hereinafter called "the President") and/or the Governor of ………….(State) (hereinafter called "the Governor") inthe sum of..........................rupees to be paid to the President / the Governor for whichpayment will be made. I jointly and severally bind myself and myheirs/ executors/ administrators/legal representatives/successors and assigns by these presents; datedthis..................day of...................

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number ……………………dated………… having value ………….rupees involving an amount of tax of ……………………. rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of value …………………rupees and a security of ……………………rupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful chargesdemanded by the proper officer are duly paid within ten days ofthe date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of thiscondition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all thelosses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the dayhereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted by me this.............................day of ....(month)................……..(year)……………………………….. (designation of officer)for and on behalf of the President /Governor.

(Signature of the Officer)

FORM GST INS-05

ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE

[See rule 141(1)]

Whereas the following goods and/or things were seized on __/__/____ from the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs.____________________________________ (amount in words and digits), being an amount equivalent to the:

- ☐ market price of such goods or things
- ☐ the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Place: Name and Designation of the Officer

Date:

To:

<<Name and Designation>>

FORM GST DRC - 01

[See rule 142(1)]

Reference No: Date:

To

_______________ GSTIN/ID

---------------------- Name

_______________ Address

Tax Period ------------- F.Y. ---------- Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ---- Date ----

Summary of Show Cause Notice

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC -02

[See rule 142(1)(b)]

Reference No: Date:

To

________________ GSTIN/ID

----------------------- Name

________________ Address

SCN Ref. No. ------- Date –

Statement Ref. No. ---- Date -

Section /sub-section under which statement is being issued -

Summary of Statement

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax/ Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC- 03

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN		
2.	Name		
3.	Cause of payment	<< drop down>> Audit, investigation, voluntary, SCN, others (specify)	
4.	Section under which voluntary payment is made	<< drop down>>	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No.	Date of issue
6.	Financial Year		
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box>>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name ___________

Designation / Status -------

Date –

FORM GST DRC – 04

[See rule 142(2)]

Reference No: Date:

To

_______________ GSTIN/ID

----------------------- Name

_______________ Address

Tax Period ------------- F.Y. ----------

ARN - Date -

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature

Name

Designation

Copy to -

FORM GST DRC- 05

[See rule 142(3)]

Reference No: Date:

To

_______________ GSTIN/ID

----------------------- Name

________________ Address

Tax Period ------------- F.Y. ----------

SCN - Date -

ARN - Date -

Intimation of conclusion of proceedings

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature
Name
Designation

Copy to - –

FORM GST DRC - 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	☐ Yes	☐ No

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name ___________

Designation / Status -------

Date –

FORM GST DRC - 07

[See rule 142(5)]

Summary of the order

1. Details of order –
   (a) Order no. (b) Order date (c) Tax period -

2. Issues involved –<< drop down>>
   classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify)

3. Description of goods / services -

Sr. No.	HSN	Description

4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

5. Amount deposited

Sr. No.	Tax Period	Act	Tax/ Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Signature
Name
Designation

Copy to - –

FORM GST DRC - 08

[See rule 142(7)]

Reference No.: Date:

Rectification of Order

Preamble - << Standard >> (Applicable for orders only)

Particulars of original order			
Tax period, if any			
Section under which order is passed			
Order no.		Date of issue	
Provision assessment order no., if any		Order date	
ARN, if applied for rectification		Date of ARN	

☐ Your application for rectification of the orderreferred toabove has been found to be satisfactory;

☐ It has come to my noticethat the above said order requires rectification;
Reason for rectification -

<< text box >>

Details of demand, if any,after rectification

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

The aforesaid order is rectified in exercise of the powers conferred under section 161 as under:

<< text>>

To

_______________ (GSTIN/ID)

-------------------------Name

_______________ (Address)

Copy to -

FORM GST DRC – 09

[See rule 143]

To

____

Particulars of defaulter -

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:

Order for recovery through specified officer under section 79

Whereas a sum of Rs. <<-------->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/UT tax					
Cess					
Total					

<< Remarks>>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Actto recover the amount due from the << person >>as mentioned above.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 10

[See rule 144(2)]

Notice for Auction of Goods under section 79 (1) (b) of the Act

Demand order no.: Date:
Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs……..., and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ……. at…. AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 11

[See rule 144(5) & 147(12)]

Notice to successful bidder

To,

____

Please refer to Public Auction Reference no. ____________ dated __________. On the basis of auction conducted on ________, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs._____________ within a period of 15 days from the date of auction.

The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 12

[See rule 144(5) & 147(12]

Sale Certificate

Demand order no.: Date:

Reference no. of recovery: Date:

Period:

This is to certify that the following goods:

Schedule (Movable Goods)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable Goods)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold to ……………………………….at………………………………….in public auction of the goods held for recovery of rupees --------- in accordance with the provisions of section 79(1)(b)/(d) of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on --------- and the said………………………….. (Purchaser) has been declared to be the purchaser of the said goods at the time of sale. The sale price of the said goods was received on………………. The sale was confirmed on…………………….

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To
The ___________

Particulars of defaulter -

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:
Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees -------- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ------- for or on account of the said person.

You are hereby directed to pay a sum of rupees -------- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 14
[See rule 145(2)]

Certificate of Payment to a Third Person

In response to the notice issued to you in **FORM GST DRC-13** bearing reference no. ______________ dated _________, you have discharged your liability by making a payment of Rs. ________________ for the defaulter named below:

GSTIN –
Name -
Demand order no.: Date:
Reference no. of recovery: Date:
Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature
Name
Designation

Place:
Date:

FORM GST DRC-15

[See rule 146]

APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE

To

The Magistrate /Judge of the Court of ………………

Demand order no.: Date: Period

Sir/Ma'am,

This is to inform youthat as per the decree obtained in your Court on the day of ……………… 20……. by …………………(name of defaulter) in Suit No. ……………… of 20…, a sum of rupees ------ is payable to the said person. However, the said person is liable to pay a sum of rupees ------ under the provisions of the<< SGST/UTGST/ CGST/ IGST/ CESS>> Act vide order number ----- dated -------.

You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above.

Place:
Date:

Proper Officer/ Specified Officer

FORM GST DRC – 16

[See rule 147(1) & 151(1)]

To

GSTIN -

Name -

Address -

Demand order no.: Date:

Reference no. of recovery: Date:

Period:

Notice for attachment and sale of immovable/movable goods/shares under section 79

Whereas you have failed to pay the amount of Rs.............., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.: Date:
Reference number of recovery: Date:
Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs.…….... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on………………………(date) at……………………………A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Locality/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 18

[See rule 155]

To

Name & Address of District Collector

……………………………….

Demand order no.: Date:

Reference number of recovery: Date:

Period:

Certificate action under clause (e) of sub-section (1) section 79

I……………………… do hereby certify that a sum of Rs…………………… has been demanded from and is payable by M/s..………………. holding GSTIN …….under <<SGST/CGST/IGST/UTGST/CESS>> Act,but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<< demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----------- from the said defaulter as if it were an arrear of land revenue.

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 19

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.: Date:

Reference number of recovery: Date:

Period:

Application to the Magistrate for Recovery as Fine

A sum of Rs. << ----- >>is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requestedto kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 20

[See rule 158(1)]

Application for Deferred Payment/ Payment in Instalments

1. Name of the taxable person-
2. GSTIN -
3. Period ______________

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ---------- for payment of tax/ other dues **or** to allow me to pay such tax/other dues in -------instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Reasons: -

Upload Document

Verification

I hereby solemnly affirm and declare that the information given here in above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory ____

Name ____________________________________

Place -

Date -

FORM GST DRC – 21

[See rule 158(2)]

Reference No <<--->> << Date >>
To
GSTIN ------------
Name -------------
Address ------------

Demand Order No. Date:
Reference number of recovery: Date:
Period -
Application Reference No. (ARN) - Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ------- (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ------- in ------- monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature
Name
Designation

Place:
Date:

FORM GST DRC - 22

[See rule 159(1)]

Reference No.: Date:

To

----------------------- Name

________________ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Provisional attachment of property under section83

It is to inform that M/s ------------------- (name) having principal place of business at ------------------(address) bearing registration number as -------------- (GSTIN/ID), PAN ------ is a registered taxable person under the <<SGST/CGST>> Act. Proceedingshave been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I -------------- (name), ----------- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature
Name
Designation

Copy to –

FORM GST DRC - 23

[See rule 159(3), 159(5) & 159(6)]

Reference No.: Date:

To

----------------------- Name

________________ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order reference No. - Date –

Restoration of provisionally attached property / bank account under section83

Please refer to the attachment of << saving / current / FD/RD>> account in your<< bank/post office/financial institution>> having account no. <<------- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature

Name

Designation

Copy to -

FORMGST DRC-24

[See rule 160]

To

The Liquidator/Receiver,

Name of the taxable person:

GSTIN:

Demand order no.: Date: Period:

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>.In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:
Date:

FORM GST DRC – 25

[See rule 161]

Reference No << --- >> <<
Date >>

To
GSTIN -------------
Name ---------------
Address --------------

Demand Order No.: Date:
Reference number of recovery: Date:
Period:
Reference No. in Appeal or Revision or any other proceeding - Date:

Continuation of Recovery Proceedings

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.…………………..
The Appellate /Revisional authority /Court ………………… << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.……………dated…...…………vide order no. ---------- dated ---------- and the dues now stands at Rs.…..…………..The recovery of enhanced/reduced amount of Rs.………… stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:
Financial year: ………….

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature
Name

Designation

Place:
Date:

FORM GST CPD-01

[See rule 162(1)]

Application for Compounding of Offence

1.	GSTIN / Temporary ID	
2.	Name of the applicant	
3.	Address	
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated	
5.	Details of adjudication order/notice	
	Reference Number	
	Date	
	Tax	
	Interest	
	Penalty	
	Fine, if any	
6.	Brief facts of the case and particulars of the offence (s) charged:	
7.	Whether this is the first offence under the Act	
8.	If answer to 7 is in the negative, the details of previous cases	
9.	Whether any proceedings for the same or any other offence are contemplated under any other law.	
10.	If answer to 9 is in the affirmative, the details thereof	

DECLARATION

(1) I shall pay the compounding amount, as may be fixed by the Chief Commissioner.

(2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Signature of the applicant

Name

FORM GST CPD-02

[See rule 162(3)]

Reference No: Date:

To

GSTIN/ID --------
Name-----------
Address --------------
ARN ------- Date –

Order for rejection / allowance of compounding of offence

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<< text >>

☐ I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

Sr. No.	Offence	Compounding amount (Rs.)
(1)	(2)	(3)

Note: *In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.*

You are hereby directed to pay the aforesaid compounding amount by ---------- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or

☐ our application is hereby rejected.

Signature

Name
Designation

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

---x---

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